

Moultonborough
2016 Library Budget
Recommendations and Comments



Advisory Budget Committee

Monday, January 4, 2016

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To the Board of Library Trustees
Moultonborough Public Library
Moultonborough, New Hampshire 03254

The ABC has completed its' review of the 2016 Proposed Library Budget

Our intent is to ensure the budget process is a constructive experience and that the results of our collaborative efforts will be assessed as contributing constructive recommendations to the library financials. Specifically, our expertise, review and recommendations are intended to provide the public assurance and confidence.

The Library, run independently from the Town Administration, is funded primarily with taxpayer dollars supplemented with independent non tax levy funds including grants, book sale proceeds, donations and miscellaneous internal revenues (copier fees, conscience jar, etc.). New Hampshire Public Library Trustees operate under the relevant RSA provisions defining Trustee responsibility for governing public libraries within the state of New Hampshire. The powers and duties of Library Trustees are defined in the state statutes Chapter, Title XVI; 202-A: 11.

Budget Summary:

The proposed total Library Budget generated for 2016 represents \$560,241 (\$536,241 from tax levy funding and \$24,000 from various Library generated funds) as compared to \$507,156 (\$493,156 from tax levy funding and \$14,000 from Library generated funding sources) for the 2015 year. This represents an overall increase of \$43,085; an 8.7% year-over-year increase. Total gross operating expenses (excluding payroll and related benefits). We note the \$94,000 total is consistent with the prior year. Library trustees have increased its contribution to operating expenses from \$14,000 in 2015 to \$24,000 in 2016 resulting in a \$10,000 reduction from the tax levy. The primary increase to Salaries and Benefits in 2016 over 2015 is a change in status of the Library Associate - Technology position from part time to full time in response to the increase in patrons' request and interest in classes. Other increases are from the increase in benefit rates and merit pay.

OBSERVATIONS & COMMENTS:

Accounting and Administration

The Committee notes that during the past year the Library Trustees continue to review their accounting and administrative policies and procedures. Controls related to bank reconciliations and financial record keeping and reporting have been updated and strengthened. The Trustees should be commended for their efforts. The ABC encourages continuation of such efforts into 2016.

The ABC encourages the Trustees to enhance the financial statement reported in the Town Annual Report to comply with RSA 202-A: 12 and portray to the public the strong financial position the Library maintains.

202-A:12 Annual Reports.- "Every library regularly open to the public, or to some portion of the public, with or without limitations, whether its ownership is vested in the town or city at the conclusion of each fiscal year of (a) all receipts from whatever sources, (b) all expenditures, (c) all property in the trustees' care and custody, including a statement and explanation of any unexpended balance of money they may have, (d) and any bequests or donations they may have received and are holding on behalf of the town, with such recommendations in reference to the same as they may deem necessary for the town to consider, (e) the total number of books and other materials and the number added by gift, purchase and otherwise; the number lost or withdrawn, (f) the number of borrowers and readers and a statement of the use of the property of the library in furthering the educational requirements of the municipality and such other information and suggestions as may seem desirable, (g) submit a similar report to the state librarian at such time and on such forms as the commissioner of cultural resources may require."

Conclusion:

We believe that the proposed budget for operating expenses of \$560,241 (\$536,341 from tax levy funding and \$24,000 from Library generated funds) as submitted is a comprehensive representation of the cost to operate Moultonborough's Library for 2016.

The ABC continues to believe and promote the concept of consolidated services where we believe redundancies exist. Opportunities as mentioned by the Committee in the past that should be pursued for further future cost improvement are:

- Bulk purchasing of common supplies and services.
- Exploring opportunities with Plymouth State University internships for inspiring students in the area of Library Sciences
- Horizontal teaming with School Librarians and Teachers
- Shadowing with Academy students to encourage support of education.
- The repurposing of technology equipment (I pads, tablets etc..) between school and library

We believe these opportunities can be accomplished while maintaining the high quality of services and autonomy currently offered by the Moultonborough Library.

The Town Administration, School Administration and Library Trustees should continue to find opportunities to work together to facilitate all feasible cost sharing opportunities in 2016. We firmly believe cooperative sharing of non-core services will provide the Trustees autonomy to direct the Core Library functions as per the intent of the RSA's, while reducing redundant costs for the Taxpayer.

Respectfully submitted,

Amanda Bergquist, Chair - ABC

Moultonborough Budget Advisory Committee

Alan Ballard	(Member at large)
Jean Beadle	(Select Board Representative)
Amanda Bergquist	(Member at Large)
Kathy Garry	(School Board Representative)
Cody Gray	(Member at Large)
Linda Murray	(Alternate at Large)